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ABSTRACT

The document consists of a letter (and associated appendices) to members of the House of Representatives Committee on the District of Columbia from the Assistant Comptroller General concerning the District's compliance with legislation mandating special education services to handicapped delinquents. The letter reports that requirements of Public Law 94-142 (Education for All Handicapped Children Act) were not being followed by the Youth Services Administration which provides supervision and rehabilitative services to juveniles awaiting hearings and those serving their terms of commitment. The investigation found that the agency's lack of management oversight and control has resulted in considerable overtime expenditures, noncompliance with contracting procedures and inaccurate position descriptions. Also noted is development of an inter-agency plan by the District to comply with the law by September 1986. Appended are the text of the testimony statement taken in the investigation and presented in June, 1986, as well as a discussion of objectives, scope, and methodology of the investigation. (DB)

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Report to Congressional Requesters

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ED277208

September 1986

# DISTRICT OF COLUMBIA

# P.L. 94-142 Compliance and Management of Youth Services Administration

EC191715

GAO/GGD-86-131



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**United States**
**General Accounting Office**
**Washington, D.C. 20548**

**General Government Division**
B-223461

September 12, 1986

The Honorable Stewart B. McKinney
Ranking Minority Member
Committee on the District of Columbia
House of Representatives

The Honorable Walter E. Fauntroy
Chairman, Subcommittee on Fiscal Affairs and Health
Committee on the District of Columbia
House of Representatives

The Honorable Thomas J. Bliley, Jr.
House of Representatives

As requested in your September 17, 1985, letters and our subsequent discussions with your offices, we monitored the District of Columbia's efforts to comply with the requirements of the Education for All Handicapped Children Act of 1975 (Public Law 94-142) as it relates to juvenile delinquents. In addition, as you requested, we reviewed certain aspects of the District's Youth Services Administration's payroll, contracting, and personnel functions.

Public Law 94-142 requires that all handicapped children be identified and receive free appropriate public education and related services to meet their unique needs. On September 10, 1985, we testified before the Subcommittee on Fiscal Affairs and Health, House Committee on the District of Columbia, that many handicapped delinquents in the District of Columbia had not been afforded the opportunities for special education. Our recommendations presented at those hearings and issued in our subsequent report, Implementation of Public Law 94-142 As It Relates To Handicapped Delinquents in the District of Columbia (GAO/GGD-86-4, Oct. 17, 1985), are detailed on pages 40 to 43. In response to those recommendations and the Subcommittee's request that the District develop a plan to comply with the requirements of Public Law 94-142, the Public Schools, the Department of Human Services (DHS), and the D.C. Superior Court signed an action plan in May 1986. The plan, if fully implemented, would address the recommendations made by GAO last year. Full implementation is scheduled for September 1986 and is contingent upon these District entities placing a premium on cooperation and coordination.

The Youth Services Administration (YSA), within the Commission on Social Services, DHS, is an integral part of the juvenile justice system of

the District of Columbia. One of its purposes is to provide supervision and rehabilitative services to juveniles awaiting hearings and those serving their terms of commitment.

We found that DHS's lack of management oversight and control of YSA has resulted in considerable overtime expenditures, noncompliance with contracting procedures, and inaccurate position descriptions. From fiscal year 1983 through fiscal year 1985, YSA employees charged more than 583,000 hours of overtime at a cost of more than $8.4 million. This averaged approximately 22 percent of YSA's personal services budget for these fiscal years. Noncompliance with internal controls, insufficient staffing, and poor scheduling were the causes for overtime. YSA's negotiated services contracts and amendments that were paid from fiscal years 1984 and 1985 funds totalled approximately $14.9 million. We found that key internal controls designed to ensure proper contract review, monitoring, and payment were not adhered to by DHS and YSA. Finally, many YSA employees did not have position descriptions that accurately reflected their current duties and responsibilities because YSA and the D.C. Office of Personnel were not following applicable personnel regulations and procedures.

This report is based on data we collected from the Office of the Deputy Mayor for Operations, DHS, the Public Schools, the D.C. Superior Court, Department of Administrative Services, D.C. Office of Personnel, and the U.S. Department of Education. We also interviewed numerous officials in these agencies. The objectives, scope, and methodology for this review are explained in detail in appendix II. Our work was done in accordance with generally accepted government auditing standards between October 1985 and June 1986.

Our detailed findings and recommendations were presented in testimony before the Subcommittee on Fiscal Affairs and Health, House Committee on the District of Columbia, on June 20, 1986. A copy of our testimony is incorporated into this document as our final report in response to your September 17, 1985, requests. Our recommendation to the Committee on the District of Columbia to ensure that progress is made in providing special education to the District's handicapped delinquents is on page 16. Our specific recommendations to the Mayor of the District of Columbia regarding certain management aspects of YSA can be found on pages 38 and 39.

Prior to the June 20, 1986, hearing, we discussed in detail our findings, conclusions, and recommendations with District officials of the Mayor's

Office, DHS, Board of Education, the Public Schools, and the D.C. Office of Personnel. We also discussed this report with officials from the U.S. Department of Education. We incorporated these officials' comments in our testimony statement where appropriate. In addition, District officials concurred with our recommendations and, in some instances, reported that corrective action was underway.

We are sending copies of this report to the Mayor of the District of Columbia, the President of the D.C. Board of Education, the Chief Judge of the D.C. Superior Court, and the Secretary of the U.S. Department of Education. Copies will be available to other interested parties on request.

W.J. Anderson

William J. Anderson
Assistant Comptroller General

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**Abbreviations**

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| CRC | D.C. Contract Review Committee |
| CSS | Commission on Social Services |
| DCI | Data Collection Instrument |
| DHS | Department of Human Services |
| IEP | Individualized Education Plan |
| QM | Quantum Meruit |
| YSA | Youth Services Administration |

# Testimony Statement Delivered on June 20, 1986

UNITED STATES GENERAL ACCOUNTING OFFICE
Washington, D.C. 20548

FOR RELEASE ON DELIVERY
Expected at 12:00 noon
Friday, June 20, 1986

STATEMENT OF

GENE L. DODARO

ASSOCIATE DIRECTOR, GENERAL GOVERNMENT DIVISION

AND

ANTHONY N. SALVEMINI

SENIOR EVALUATOR, WASHINGTON REGIONAL OFFICE

BEFORE THE

SUBCOMMITTEE ON FISCAL AFFAIRS AND HEALTH

COMMITTEE ON THE DISTRICT OF COLUMBIA

HOUSE OF REPRESENTATIVES

ON

EFFORTS TO COMPLY WITH P.L. 94-142

AND

SELECTED YOUTH SERVICES ADMINISTRATION

MANAGEMENT FUNCTIONS

Mr. Chairman and Members of the Subcommittee:

Good afternoon, I am Gene Dodaro, Associate Director responsible for GAO's work at the District of Columbia government. With me is Anthony Salvemini, who directed our work at the District's Youth Services Administration.

GAO's appearance today is to present followup testimony to that given on September 10, 1985, before this Subcommittee, subsequently issued as our report, Implementation Of Public Law 94-142 As It Relates To Handicapped Delinquents In The District Of Columbia. At that time, GAO made specific recommendations to the Board of Education, Mayor of the District of Columbia, D.C. Superior Court, and the Secretary of the U.S. Department of Education. The recommendations were designed to improve and help assure the provision of special education to all District of Columbia handicapped delinquents.

This Subcommittee asked GAO to (1) monitor the District's and U.S. Department of Education's implementation of our recommendations and, (2) evaluate certain aspects of the Youth Services Administration's (YSA) contracting, payroll, and personnel functions. YSA is part of the Commission on Social Services within the Department of Human Services (DHS). YSA is responsible for providing supervisory and educational services to delinquents and for operating the District's residential facilities for detained and committed juveniles.

I will first discuss our monitoring efforts, and then Mr. Salvemini will describe the results of our review of selected YSA management functions.

The District's Implementation of GAO's Recommendations Regarding Special Education For Handicapped Delinquents

The general thrust of our recommendations in our previous testimony was that:[1]

- Officials of the three District entities involved with handicapped delinquents, DHS, the Public Schools and the D.C. Superior Court, should appoint interagency liaisons for the exchange of information and records on juveniles; and that each entity establish internal procedures to accomplish this.
- The Mayor should direct DHS to assure the provision of appropriate special education required under P.L. 94-142 for all delinquents; and, that certain functions needed to achieve this be transferred to the Public Schools.
- The Public Schools should assume responsibility for all assessment and development of Individualized Education Plans (IEP) for delinquents in YSA custody. In addition, the Public Schools should work to meet the existing court imposed requirement of a maximum of 60 days for assessment, IEP development and placement in special education. And, in its capacity as the State Educational Agency, the Public Schools should conduct monitoring of both YSA and private residential facilities to insure that juveniles are receiving required special education and related services.

[1] The attached appendix contains the specific recommendations made at the September 10, 1985, testimony and issued in GAO's subsequent report Implementation Of Public Law 94-142 As It Relates To Handicapped Delinquents In The District Of Columbia (GAO/GGD-86-4).

- The U.S. Department of Education should provide the necessary oversight and assistance to bring the District into compliance with P.L. 94-142 as it relates to handicapped delinquents.

At the close of the previous hearing, Chairman Fauntroy requested a plan from the District within 90 days on how it intended to comply with the mandates of P.L. 94-142. The District responded to Chairman Fauntroy's request and GAO's recommendations by developing an action plan and performing management studies. I will now comment on that response and also on the current status of educational services provided at YSA facilities.

Action Plan

The Department of Human Services, the Public Schools, and the Court have signed a corrective action plan to ensure the provision of special education in the District. This plan is scheduled for full implementation in September 1986. The plan addresses all of GAO's prior recommendations requiring involvement by two or more entities. The plan transfers to the schools the responsibility for assessment and IEP development for all delinquents in YSA custody suspected of being handicapped, and YSA agrees to adopt the Public Schools' standards for providing special education, including standards for teacher certification and class size. The plan also includes the recommended liaison agreement for the exchange of information and records on juveniles.

Public Schools' Response

The Public Schools have taken some action on those recommendations addressed specifically to them. They have (1) conducted an internal management study, (2) signed, along with DHS, an Interagency Agreement on Residential Placement, (3) advertised for year-round staff for the Logan Child Study Center, and (4) proposed an increase for that Center's fiscal year 1987 budget by $546,000 or 36 percent. This Center is the Public Schools' central facility that performs assessments for juveniles suspected of being handicapped, develops IEPs, and arranges placement. The Public Schools have also forwarded to the Superior Court an inventory of approved special education residential facilities.

The Public Schools' internal management study included a review of the management of the Logan Child Study Center. A report of the results of this review, including recommendations, was presented to the Superintendent of Schools in March 1986. The report recommended that the Public Schools develop a comprehensive plan for special education to meet the childrens' needs. The Superintendent told us that this recommendation will be implemented and would set the stage for a recommitment by the Public Schools to the objectives and goals of special education.

Since our previous testimony, the time taken by the Logan Child Study Center to place handicapped juveniles in special education has increased. The Mills Decree, the result of a 1972 U.S. District Court case against the D.C. Board of Education, requires that assessment, IEP development, and placement of

handicapped juveniles be completed within a maximum of 60 calendar days from the date of referral. We compared the Center's recent record in meeting the Mills requirement with that of School Year 1983-84. To do this we analyzed the length of time it took the Center to complete cases received from September 1, 1985, through March 31, 1986, the most recent period for which complete data was available. During this 7 month period, the Center placed 221 of the 419 cases received. It failed to meet the Mills 60-day requirement in 178 cases, or 81 percent, of those completed as compared to 79 percent for School Year 1983-84.

In addition, the average time required to place handicapped juveniles has increased. During the 7 month period analyzed, the Center took an average of 131 days, an increase from the 117 day average for school year 1983-84. This represents a 12 percent increase in the average time required and leaves the Center further away from meeting the Court ordered 60-day time limit.

The Center had not calculated the average number of days required to assess and place students and, therefore, was not aware of this increase. However, the Director of the Center, when informed of the results of our analysis, stated that she was not surprised that there has been an increase in the number of days it takes to place a juvenile, because little had changed at the Center to help the situation. For example, staff shortages still exist although two additional assessment teams

are proposed in the Center's 1987 budget. Additionally, the staff at the Center still work under the teachers' union contract and, therefore, work shortened hours in the summer and only 6-hour days during the school year.

U.S. Department of Education Response

The U.S. Department of Education has not conducted a P.L. 94-142 Program Administrative Review of the D.C. Public Schools since March 1983. Compliance issues raised in that review involving teacher certification and standards for determining eligibility for special education still have not been resolved. According to the U.S. Department of Education officials, the next monitoring visit of the Public Schools by the Department of Education is not scheduled until the 1987-88 school year.

In response to GAO's recommendation that the Department provide oversight and assistance to bring the District into compliance with P.L. 94-142 as it relates to handicapped delinquents, Education officials stated that it is not their practice to single out one entity to offer technical assistance to. Therefore, they have not initiated any specific action to offer technical assistance to the Public Schools. The Public Schools' Associate Superintendent for the Office for Special Services and State Affairs told us that the Public Schools had not requested technical assistance from the U.S. Department of Education and did not anticipate making such a request.

Current Status-YSA

There has been little improvement in the provision of special education to handicapped delinquents since our prior testimony. Although some actions have been taken, the latest monitoring report by the Public Schools states that the District is not providing special education to all handicapped delinquents. Additionally, the number of hours of regular education has decreased.

According to YSA officials, the anticipated closing of the Cedar Knoll Youth Facility has caused a reduction in the provision of regular education to the majority of both Cedar Knoll and Oak Hill delinquents. In July 1985, YSA closed the school located at Cedar Knoll although there were still 43 delinquents housed there. In order to accommodate the closure, Cedar Knoll delinquents are now bussed to the Oak Hill School in numbers which have increased from about 55 in late September to a high of about 140 during this school year. This effectively doubles the number of juveniles attending school at Oak Hill, which, according to the school's principal, was already overcrowded.

The increase in the number of students attending the Oak Hill School has been accommodated by operating the school on a split shift and has resulted in a reduction of the 5 hours of regular education previously given. Most of the Oak Hill juveniles attend class for only 3 hours in the morning. For approximately 30 juveniles who have morning work assignments the split shift means that they are offered no classroom

instruction. Additionally, the Cedar Knoll juveniles attend class for a maximum of 3 hours, in the afternoon. Only those approximately 25 Oak Hill juveniles who are functioning at a third grade level or below, or those housed in restricted cottages receive more than 3 hours of regular education.

According to the Principal of Oak Hill School, class assignment at Oak Hill is now based on educational level rather than on assignment to residential cottages as was the case in the previous school year. The new program includes a learning center for those delinquents functioning at a third grade level or below. Oak Hill's Principal told GAO that the Learning Center program includes special education but that, for those delinquents functioning above a third grade level, there is no special education program. However, Public School officials, in their April 1986 monitoring visit report, stated that no special education is provided to identified handicapped juveniles at Oak Hill.

The former administrator of YSA told us that the education program at the Receiving Home for Children had been difficult to keep going because one teacher resigned and another had just been recruited. Additionally, the April 1986 monitoring report issued by the Public Schools states that the Receiving Home lacks alternative placements to meet the needs of handicapped students requiring special education and related services.

The monitoring reports also stated that documentation was not available to verify the special education certification of teachers at Oak Hill School or the Receiving Home for Children. In fact, we found that out of 10 special education teachers at Oak Hill and one at the Receiving Home for Children, four have not even applied for certification by the Public Schools to teach special education and one of the Oak Hill special education teachers was found ineligible. The remainder have either temporary or provisional certification by the Public Schools to teach special education. According to the Commissioner on Social Services, they are currently recruiting special education teachers.

Conclusion and Recommendation

In conclusion, the three district entities have a plan which if fully implemented, would address GAO's recommendations. However, full implementation, scheduled for September 1986, is, to a large extent, tied to the willingness of the District entities to place a premium on cooperation and coordination, and the District's identification of funds and resources for the Public Schools.

Although the District has made progress by signing a plan, there is still much to be done to improve the provision of special education for handicapped delinquents in the District. For example, certified special education teachers must be hired and those already on board must be certified. The Child Study

Center must decrease the time required to place students to meet the Mills requirement. The District's corrective action educational plan, including the liaison agreement, must be fully implemented.

To help ensure that the necessary progress is made to provide special education to all handicapped delinquents, we recommend that:

The Committee on the District of Columbia, House of Representatives, require the Mayor, Board of Education, D.C. Superior Court, and the Secretary of the U.S. Department of Education to report periodically, directly to the appropriate legislative and appropriations committees, on progress made toward implementing the District's corrective action plan and other actions taken to implement GAO's prior recommendations.

Mr. Salvemini will now discuss the results of our review of certain aspects of YSA's management.

---

Mr. Chairman, I am pleased to be here today to discuss the results of our review of certain aspects of YSA's payroll, contracting, and personnel functions. I will first discuss YSA's payroll/overtime function, then the contracting function, and lastly, the personnel function. It should be recognized that as a result of our work in the payroll and contracting areas, there are presently criminal investigations being conducted by the Department of Justice. However, we will focus today solely on the management of these functions and discuss

recommendations we believe can help solve some of the problems noted. These recommendations have been discussed with District officials who have concurred and, in some instances, have already started to take corrective action.

## Poor Management, Internal Controls, Scheduling, and Insufficient Staff Result in Considerable Overtime

Our work in the payroll area focused on YSA's internal controls for scheduling staff and monitoring hours worked, especially overtime hours and expenditures, at YSA's three residential facilities: Receiving Home for Children, the Oak Hill Youth Center, and Cedar Knoll. Most staff at these facilities are scheduled to work any one of three shifts to provide 24-hour support, supervision, and security to juveniles. Poor management within DHS, noncompliance with internal controls, insufficient staff, and poor scheduling have resulted in payments for considerable overtime to YSA employees.

In order to assess the payroll situation, we reviewed YSA scheduling, overtime, and payroll documentation covering three pay periods from September 29, 1985, to November 9, 1985. Originally, we had planned to computerize a year's worth of data, but missing, inaccurate, and incomplete documents made this impractical. We also interviewed D.C. officials and

consultants to determine reasons for overtime, the need for additional staff, and what internal controls and scheduling practices were in place or are needed. In addition, in early April 1986, we conducted an unannounced shift observation at the Receiving Home to determine whether procedures were being followed.

YSA has a history of high overtime expenditures. According to the Deputy Mayor for Operations, this emanates from the policy decision to close Cedar Knoll in 1983. From fiscal years 1983 through 1985, YSA employees charged over 583,000 hours of overtime at a cost of more than $8.4 million. This averaged approximately 22 percent of YSA's personal services budget for these fiscal years. During the three pay periods we reviewed, YSA paid over $337,000 for 22,161 hours of overtime, an average of over $100,000 per pay period. For the pay period ending April 12, 1986, YSA spent over $134,000 for 8,665 hours of overtime. As an indication of the significance of such large overtime expenditures, 23 YSA employees received overtime payments ranging from 95 percent to 150 percent of their lowest base salaries in 1985. For example, overtime resulted in one employee with a base salary of $20,385 being paid over $50,000.

A major cause of such high overtime expenditures is poor DHS management practices. In addition, the Commissioner on Social Services has acknowledged that the staff at YSA facilities are difficult to control and capable of undermining

management's procedures and policies and are, in effect, in control of the institutions. YSA's only successful effort to reduce overtime was in 1982 when temporary staff were hired. Although overtime was reduced to $80,000 per month, DHS allowed these temporary positions to expire.

YSA's system of internal controls to authorize, record, and pay overtime is beset with serious compliance problems. Managers do not enforce adherence to existing procedures and, as a result, administrative documentation is poorly prepared and is inadequate support for hours worked. Therefore, managers have no reasonable assurance that staff have worked the hours for which they are paid.

Documents that are crucial to YSA's payroll system such as sign-in sheets, overtime authorization sheets, and time and attendance reports are generally inaccurate because payroll documentation procedures are not followed. Sign-in sheets document the time employees arrive and leave work, overtime worked, and leave taken. Because YSA staff did not properly sign in or out, the sign-in sheets we analyzed failed to support over 51 percent or almost 10,000 hours of the overtime they claimed to have worked. Supervisors sometimes do not prepare overtime authorization forms in advance as required but instead complete them after overtime is worked. In addition, for the period we reviewed, only 3 of 416 Receiving Home sign-in sheets were certified correct by supervisors. Timekeepers sometimes use other documents, such as daily sheets which show each day's schedule, to complete the time and attendance reports because sign-in sheets are incomplete.

During our shift check at the Receiving Home, we found four employees who did not sign in. Four other employees signed in and out at the beginning of the day, and each recorded eight hours of overtime for two shifts they claimed they would work. One of these employees signed in and out and recorded eight hours of overtime on sign-in sheets for two different shifts. If not for GAO's shift check, this employee could have been paid twice for the same overtime.

Overtime authorization forms, which document on a daily basis who was authorized to work overtime, the reason for it, and the hours worked, are used by DHS payroll to justify overtime payments. These sheets are generally incomplete. For example, in the Cedar Knoll records reviewed we found 34 of 174 sheets with the date of the authorizing signature missing or preceding the request date. We also found overtime authorization sheets for the same date that were different. In one instance, an employee's hours had been changed and in the other a name had been changed. Additionally, the overtime forms we reviewed at the Receiving Home failed to support over 2,000 hours of paid overtime.

Finally, time and attendance reports show the schedule and amount of all hours worked by each employee during a pay period, including regular and overtime hours. Since these reports are based on the above documents, and given their inaccuracies, concerns must be raised about the validity of time and attendance records.

The problems with both administrative documentation and procedures indicate severe internal control problems and a payroll system open to abuse. In response to these problems on May 30, 1986, Mayor Marion Barry, Jr., expressed "grave concern about the problems of the Youth Services Administration." He specifically directed DHS to tighten controls on overtime at YSA. More specifically, he directed DHS to limit overtime to 20 hours per employee per pay period, and to submit to him a monthly status report regarding DHS's implementation of overtime controls in YSA. According to District Officials, in an effort to improve the payroll documentation and management systems, DHS is reorganizing YSA management, requiring sign-in sheets to be attached to overtime forms, and informing YSA employees of tne specific staff responsible for authorizing overtime and preparing payroll documentation. Time clocks have also been installed in the institutions.

YSA officials informed us that the primary reason for overtime was a staff shortage at their facilities. Our analysis showed that "staff vacancy" and "coverage" were used most often as a reason for authorizing overtime. The three institutions lack enough employees to cover all posts for supervising juveniles because DHS did not hire permanent staff. This occurred because DHS had planned to phase out Cedar Knoll in October 1983, thus freeing its staff to work at other facilities. Since then, the facility has had an average of 92

juveniles residing there. In fact, Cedar Knoll has closed in name only: it is now called "Oak Hill Annex." In the spring of 1985, YSA succeeded in reducing the Cedar Knoll population to 30, but, due to the large number of arrests for drug-related problems, the D.C. Superior Court continued sending juveniles to this facility. The population at the Annex on June 6, 1986, was 113 juveniles.

To fill the resulting staff shortage, existing staff are often used to fill vacancies of supervisory staff on an overtime basis. For example, the Oak Hill laundry manager and a recreation specialist cover as Officer of the Day, making them responsible for the entire facility. Furthermore, cooks and maintenance personnel sometimes replace group leaders, who are supposed to provide supervision and guidance to and security for juveniles.

YSA has hired approximately 54 temporary group leaders and is recruiting six more to alleviate this problem. Both new and present employees will receive 160 hours of American Corrections Association-approved training. We believe the District's actions are a step in the right direction; however, DHS should ensure that YSA hires permanent and qualified staff unless the District can reduce the number of juveniles remanded to DHS custody.

The staffing shortage at YSA is aggravated by poor scheduling practices. Although staff can be assigned to any

facility when needed, each YSA facility schedules staff independently. This makes it difficult to coordinate an institution-wide staffing plan. In addition, preplanned work schedules prepared by unit managers and shift supervisors are generally poorly prepared and rarely followed. For example, our analysis of the three pay periods reviewed shows six employees were scheduled to work for the same period of time at two different facilities. In addition, these schedules are often inaccurate because not all available employees are scheduled to work. These poor scheduling practices compound the staffing shortage and further increase overtime. By better planning staff schedules, YSA management can more efficiently cover shortages and reduce overtime.

Our analysis showed that for one 2-week pay period, September 15-28, 1985, 27 group leaders covering units at the Receiving Home could have been rescheduled to eliminate several hundred hours for those positions, and substantially reduce overtime costs. In addition, YSA consultants devised an institution-wide schedule with existing staff that could considerably minimize overtime. YSA is in the process of improving scheduling by educating supervisors about efficient scheduling, making weekly overtime projections, and establishing minimum staffing needs.

DHS and YSA Do Not Follow Proper Procedures to Ensure Efficient Contract Management

Our work in the contracting area focused on both DHS's and YSA's adherence to both District-wide and DHS specific contracting procedures. We compiled information for all YSA negotiated services contracts and their amendments funded during fiscal years 1984 and 1985. Additionally, we interviewed DHS and YSA contracting officials and reviewed invoices, documentation, and vouchers submitted for 11 of YSA's contracts worth approximately $2.5 million.

YSA is responsible for a negotiated services contracting budget of more than $7 million per year, constituting just over one-third of its overall budget. There were 80 negotiated services contracts funded during fiscal years 1984 and 1985. Forty-five, or approximately 56 percent, of these contracts were to provide services to juveniles in the Community Services Program, or those assigned to group or shelter homes. The Community Services Program is an alternative to incarceration for committed delinquents and provides such things as family intervention, educational services, and self-esteem building. The remaining contracts were for such things as consultants, training, and clerical services.

There were 64 amendments to the 80 contracts. Forty-one, or 64 percent, of these amendments extended the time period of the contract while seven added services. The remainder of the

amendments added staff, facilities, or made administrative changes to the original contract. The dollar value of the amendments ranged from no cost to $470,000. The contracts and related amendments totalled approximately $14.9 million.

DHS is authorized by the Mayor's Organizational Order No. 9 to award contracts. Under existing procurement procedures YSA should initiate the request for a contract by submitting a "Request for Negotiated Services Contract," form DHS-62, to the DHS Contracts Branch at least 120 days in advance of the proposed contract effective date. The DHS-62 goes to the DHS Controller's Office to ensure that funds are available. If the contract is going to be awarded based on a request for proposal (RFP), the DHS contracts branch in conjunction with YSA develops the RFP. The RFP is sent to prospective contractors and proposals are received. An evaluation panel is then brought together to review proposals submitted by prospective contractors. Evaluation factors used by the panel include such things as innovativeness, experience, and personnel qualifications of each contractor. The proposals are ranked, and, a contractor is selected. Then the proposed contract goes to the Contracts Review Committee if it is over $25,000 and if it is a personal services contract it goes to the D.C. Office of Personnel for approval. After the necessary approvals are given, the contract is executed.

Throughout this process many controls are built in to protect the District's interests and ensure efficient and effective contract management. These controls include the minimum of 120 days lead time, approval by the Director of Personnel for personal services contracts, and the D.C. Contract Review Committee approval for contracts over $25,000. We found that many of these controls were not adhered to.

Almost All Contracts Did Not Have 120-Day Lead Time

In 1982, the Director of DHS established a policy requiring that requests for contracts be submitted to the DHS Contracts Branch at least 120 days in advance of the proposed contract date. This 120-day lead time is necessary for the contract to receive all required clearances prior to the effective contract date. However, we found that only 3 contracts met this requirement and 77, or more than 96 percent, of the contracts we reviewed were not requested 120 days prior to the contract's start date. This included four contracts where the contractor started providing services even before the contract was originally requested.

As a result of YSA's nonadherence to the 120-day lead time requirement, contracts are frequently signed after the contractor has started providing services and in some cases is already receiving payment. Approximately 93 percent of YSA's contracts funded in fiscal years 1984 and 1985 were signed more

than 1 month after inception of the contract. For example, a contract was requested in August 1984, started in October 1984, but was not officially signed until August 1985, 1 full year after the contract was requested.

Use of Letter Contracts & Quantum Meruit Payments

According to a 1984 letter from the Director of DHS, letter contracts are preliminary authorizations to perform services, and quantum meruit (QM) payments remunerate the contractor for services provided prior to a contract renewal being executed. These instruments are used when there is not enough time to negotiate a definitive contract and services are needed immediately. A 1983 memo from the DHS Office of Policy & Planning stated "the goal of [DHS] should be to ensure that contracts are in place in a timely manner and that letter contracts and QM's are used in emergency situations only." However, for YSA contracts funded during fiscal years 1984 and 1985, letter contracts and quantum meruit payments are the rule instead of the exception to initiate payments to contractors. In total $14.5 million of $14.9 million were initiated in one of these ways.

Contract Type

Of the 80 contracts we reviewed, 48 or 60 percent were fixed price contracts which do not require the contractor to account for actual costs incurred. Their use has decreased from

almost 64 percent in fiscal year 1984 to approximately 37 percent in fiscal year 1985. On the other hand, the use of cost reimbursable contracts has increased from approximately 11 percent in fiscal year 1984 to approximately 63 percent in fiscal year 1985.

In at least two instances, DHS paid contractors for services that were never requested by YSA. One contractor, for example, received more than $173,000 to provide 67 educational assessments of handicapped juveniles. But since YSA referred only 37 juveniles, the contractor incurred expenses of about $128,000, $45,000 less than the amount they received from YSA.

Contractor Staff Qualifications

Requests for Proposals for YSA contracts require that the contractors submit evidence that their staff have adequate training and experience to perform the proposed services. The RFPs additionally require that job descriptions be included in the proposal, covering such things as staff qualifications and responsibilities. Additionally, contractors providing personal services are required to submit similar forms of documentation.

Of the 80 contracts we reviewed, 46 required documentation regarding the qualifications of contractor staff. In 44 cases the contractor complied with this requirement; however, the DHS contract files did not indicate that anyone verified the information submitted. In addition, the former YSA Administrator and the Acting Chief of the Financial Management

Unit in the Commission on Social Services (CSS) told us that no one in DHS verifies the qualifications submitted. Although it was not within the scope of our audit to verify the contractors' staff qualifications, we believe this needs to be done because the District runs the potential risk of having unqualified people providing services to juveniles.

Personal Services Contracts Approval

The District Personnel Manual Instruction No. 0901-9, dated August 1983, requires that all negotiated services contracts for personal services, such as consultants, be executed only after approval by the Director of Personnel. This approval must be documented in the contract file in order to show coordination with the Office of Personnel. According to the Director, they review the proposed contract to ensure that there is a rational relationship between the qualifications of the proposed contractor and the tasks to be performed. There was no evidence of such approval for 18 of the 23, or 78 percent, of the personal services contracts we reviewed. These contracts totalled more than $257,000.

D.C. Contract Review Committee Approval

The Mayor's Organizational Order No. 9 and the Materiel Management Manual requires that the D.C. Contract Review Committee (CRC), which is a review, adjudication, and policy making mechanism whose chairman is an Assistant Corporation Counsel, approve all negotiated contracts in excess of $25,000

and amendments in excess of $100,000. CRC approval indicates that among other things the contract complies with established negotiation procedures. Out of the 80 contracts we reviewed, 52 required CRC review. However, in 47 cases, or approximately 90 percent, the CRC took no action because either the contract start date was considerably prior to CRC's receipt for review or the contract expiration date was near. As a result, YSA contracts totalling more than $10.9 million were awarded without CRC approval. Additionally, six amendments required CRC approval, however, only one actually received approval from the committee, resulting in approximately one million dollars being spent without committee approval.

Invoice Certification & Documentation

The DHS Manual of Policies and Procedures Transmittal Letter No. 210, dated December 1983, states that the contract administrator has to ensure that the contractor has billed YSA in accordance with the terms of the contract and approved budget proposal. Additionally, the contract administrator is responsible for certifying receipt of services cited in the contractor's invoices and, if services are satisfactory, preparing a payment voucher.

In order to certify the receipt of services and determine if they are satisfactory, the contract administrator relies on documentation submitted with the invoices and monitoring reports prepared by other units. During our review we noted some potential problems with invoice documentation and contract

monitoring. Although it was not within our scope to audit the YSA contracts we did review two audits performed by the DHS Controller's Office. They classified almost $40,000 out of approximately $208,000, or almost 19 percent of costs reviewed as either disallowable or unsupportable. For one contract, approximately 28 percent of the amount of money paid was found by the auditors to be disallowable or unsupportable. These findings cause us to conclude that other problems with the payments of YSA's contracts may exist.

According to the Acting Chief of the Financial Management Unit in the Commission on Social Services, DHS has no standard or systematized method for certifying invoices. Additionally, the YSA Contract Administrator stated that YSA has no written guidelines explaining what is acceptable documentation of expenses. She additionally stated that, due to a policy decision by the former YSA administrator, the majority of contractors in fiscal year 1985 did not submit documentation with their invoices for payment. Therefore, more than $5 million was paid by YSA even though documentation was not submitted to support the majority of those payments. The YSA Contract Administrator stated that during this time she was only certifying the mathematical accuracy of invoices as being correct.

We reviewed 174 vouchers for selected fiscal year 1984-1985 contracts totalling approximately $2.4 million during our detailed contract file review and found that for approximately

$1.9 million, or about 79 percent of the funds, adequate documentation did not exist to support the invoiced amount. Approximately 77 percent of the payments completely lacked documentation, and about 2 percent included documentation which did not completely support the invoices. For example, receipts were either included for items other than those listed on the invoice or were only for selected items. The former YSA administrator stated that she made the policy decision not to require documentation when she started requiring contractors to have audits conducted at the end of the contract. However, officials of the Audit Division of the DHS Controller's Office told us they do not receive copies of the audits and the Acting Chief of the Financial Management Unit in CSS stated that no one in DHS ensures that the audits meet generally accepted auditing standards.

In addition, we reviewed 40 vouchers for two personal services contracts totalling approximately $52,000 and found no documentation to support the invoiced amount. According to the former administrator of YSA, consultants are not required to sign in or out nor are they required to submit any documentation or proof that they performed services required by their contracts.

In most cases, the YSA Contract Administrator certified invoices as correct, but she did so with limited knowledge that the services were provided. Neither DHS or YSA could provide us with evidence to indicate that the monitoring done by the two

YSA monitoring units provides a thorough evaluation on the performance of the contractors or that the units provided the Contract Administrator with sufficient documentation to certify that services were rendered.

One of the units, the Monitoring and Evaluation unit, which monitors the contracts for group and shelter homes, has guidelines to evaluate physical conditions and program operations. Although deficiencies of physical conditions are summarized in quarterly reports, the monitoring unit does not summarize whether or not the services performed by the contractors meet the full requirements of their contracts.

The other unit, the Community Services Program, does not have formal guidelines. In lieu of guidelines, the Community Services Program conducts a weekly meeting with its contractors. However, they only monitor the services agreed to by the contractor during the assessment session of each juvenile. The staff stated that they do not have copies of the contracts and they are not aware of the full scope of services that each contractor is required to provide. As a result of these limitations, those monitoring units may not have known what particular services the contractor was required to provide.

District Efforts to Improve Its Contracting

According to the Director of DHS he has undertaken three management initiatives to improve and strengthen overall

management controls of DHS. These are (1) establishing an internal audit unit in the DHS Office of the Controller (2) establishing a quality assurance unit within the Office of General Counsel, and (3) developing a series of training sessions on contracting requirements, processes and procedures.

Additionally, the District has recently enacted the D.C. Procurement Practices Act of 1985. The Act's objective is to provide for a uniform system of procurement management for the District of Columbia government. This is intended to result in greater centralization of the procurement process and give more oversight and enforcement authority to the D.C. Department of Administrative Services. Some of the problems we found during this review may be solved as a result of this Act; however, this depends on how effectively DHS implements the new law.

## Many Employees Do Not Have Accurate Position Descriptions

I will now discuss our review of YSA employees' duties and responsibilities. Employees should have position descriptions that accurately describe their current duties and responsibilities, work location, job title, and job series. An accurate position description is important because it serves as the basis for determining qualifications required to conduct duties and responsibilities, what someone is paid, and serves as

a basis for measuring an employee's performance. DHS management and the D.C. Office of Personnel play a role in ensuring the accuracy of every position description. The purpose of our review was to determine the accuracy of YSA position descriptions.

In January 1986, YSA employed 423 individuals. These employees filled positions ranging from boiler plant operator to psychologist. Our review of YSA personnel only focused on YSA management and staff who work directly with juveniles; or 297 of the 423 YSA employees. We randomly sampled 50 of these 297 employees in order to determine if they were performing duties listed in their official position descriptions. We interviewed the employees in our sample and reviewed their personnel files. Our sample size of 50 was selected using a statistical formula which considered the size of the universe, a 90-percent confidence level, and a 10-percent sampling error. The sampling process enables us to be 90-percent confident in statistically projecting our results to the entire universe of 297 YSA employees.

The YSA employees in our sample represent more than a dozen different positions providing education, training, counseling, and detention services to juvenile delinquents. At least 50 percent of the YSA employees in our sample have worked for the District for more than 15 years.

Based on our comparison of duties and responsibilites in official position descriptions to actual duties and

responsibilities being performed, we project that 32 percent or 95 of the 297 YSA employees are performing duties other than those described in their position descriptions. In addition, based on our analysis, we project that 70 percent or 208 of the 297 YSA position descriptions are out-of-date regarding such matters as employee work location, job title, and job series.

According to the District's personnel manual, it is management's responsibility to ensure that position descriptions accurately describe actual duties and responsibilities. DHS managers and supervisors have updated some but not all employees' position descriptions to reflect changes in duties and responsibilities, as required. The Commissioner on Social Services stated she is aware that "a lot" of YSA employees do not have position descriptions which accurately describe their current duties and responsibilities.

The Personnel Office also plays a role in ensuring that YSA position descriptions accurately describe an employee's duties and responsibilities. D.C. Personnel Regulation 1109.4 requires that the Office of Personnel review every position once in each 3 year period. Our analysis indicates that a projected 50 percent or 149 of 297 YSA employees' positions have not been reviewed by the Office of Personnel within the last 3 years.

The District Personnel Manual states that the most efficient way to meet this regulation is to conduct a classification survey of positions. The Manual states that "surveys are the best alternate means of detecting unreported

changes in positions and because of its global nature can highlight organizational problems, duplication of work, and other inconsistencies." The Assistant Director of Personnel for DHS did not know when the last survey of YSA positions was conducted. She added, however, that a classification survey of YSA positions is planned for later this year.

Conclusions

The lack of DHS management oversight and control of YSA has resulted in considerable overtime, noncompliance with contracting procedures, and inaccurate position descriptions.

Inadequate payroll documentation and supervisory review, inefficient scheduling and staffing procedures, and lack of adherence to internal controls at YSA residential facilities result in considerable overtime costs and inefficient use of government funds. In addition, key internal controls designed to ensure proper contract management, such as requiring contract requests 120 days prior to the effective contract date and approval by the Contract Review Committee, are not adhered to by DHS and YSA. Finally, YSA and the District Personnel Office are not following procedures to ensure that each YSA employee's position description accurately describes the employee's current duties and responsibilities.

In summary, a number of key controls and assurances that are designed to protect the District's interests and ensure efficient delivery of services are not being followed.

We recognize that DHS management in various instances has attempted to address some of the issues presented today; however, adequate resolution of these problems needs more vigorous attention.

Recommendations

The Mayor of the District of Columbia should ensure that YSA is managed in an effective, efficient and economical manner by directing the:

-- Director of the Department of Human Services and the Commissioner on Social Services to:

(1) develop and implement written procedures requiring adequate documentation, supervisory review of hours worked, efficient scheduling of staff, and enforcing adherence to internal controls to reduce the amount and abuse of overtime at YSA facilities,

(2) develop and implement written procedures; and establish specific criteria, where necessary, for monitoring YSA contracts and for payment of YSA contractor invoices, and

(3) ensure that DHS, CSS, and YSA managers follow District and DHS contracting and payroll policies and procedures.

-- Deputy Mayor for Operations to exercise sufficient oversight regarding the activities of the Director

of Human Services, and the Commissioner on Social Services, by ensuring that:

(1) the above recommendations are implemented,

(2) an independent audit is conducted next year of YSA payroll and contracting functions, and

(3) an independent audit of YSA fiscal years 1984 and 1985 contracts is conducted for the purpose of identifying disallowable and unsupportable costs.

-- Director, D.C. Office of Personnel, to immediately begin a classification survey of all YSA positions and implement a schedule to review each position at least once in each 3-year period.

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Specific Recommendations made at the September 10, 1985, testimony and issued in GAO's subsequent report Implementation Of Public Law 94-142 As It Relates To Handicapped Delinquents In The District Of Columbia, (GAO/GGD-86-4, Oct. 17, 1985).

**The Board of Education should direct the Superintendent of the D.C. Public Schools to:**

- Work toward reducing the time necessary for assessment, IEP development, and placement of handicapped delinquents with the goal of ultimately adhering to the "Mills" Decree's 60-day requirement. As a first step, the Superintendent should emphasize to all staff the need for timely referral for testing and assessment of all juveniles for whom the need for such services is indicated.
- Test YSA delinquents with suspected handicapping conditions and develop IEPs. In addition, the Superintendent should assure, through monitoring, that YSA and the Public Schools are referring all juveniles for testing who need to be tested and that the Public Schools are developing complete IEPs.
- Monitor handicapped delinquents in the custody of YSA to ensure they receive at least the same services to which handicapped juveniles in the Public School system are entitled. Also, to ensure that appropriate contracted

residential facilities are selected as placements for handicapped delinquents, the Public Schools should ascertain what programs are available at residential facilities with which the District contracts, notify the Court of the type of delinquent each facility is capable of serving, and periodically ascertain whether the programs have changed.

- Monitor YSA's contracted residential facilities for compliance with P.L. 94-142. In addition, the D.C. Public Schools should monitor the educational program quality at these facilities as well as at YSA's public residential facilities. This monitoring effort should assure that required services in IEPs are being provided by these facilities.
- Designate a Pubic School liaison to coordinate and exchange records such as IEPs, test results, and educational histories, with YSA and the Court.
- Develop written procedures and establish specific criteria for forwarding information to YSA and the Court, regarding Court or YSA detained juveniles.
- Provide, where YSA cannot, educational and related services which are included in a handicapped delinquent's IEP.

**The Mayor of the District of Columbia should direct the Department of Human Services' Youth Services Administration to:**

- Transfer to the Public Schools the responsibility for testing suspected handicapped delinquents and preparing all necessary IEPs.
- Designate a YSA liaison responsible for notifying the Public Schools that YSA is releasing a delinquent, who will be returning to school. This liaison should also coordinate and exchange records such as IEPs, test results, and educational histories, with the Public Schools and the Court.
- Develop written procedures and establish specific criteria for forwarding information to the Court and the Public Schools, once notified by the Court that a juvenile is being detained, or has re-entered the school system.
- Emphasize the need to follow D.C. Public School policies, procedures, and standards for special education, including standards for teacher certification and class size.
- Provide all educational and related services which are required by a delinquent's IEP, and notify the Public Schools of the required services that YSA cannot provide.

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- Establish a special education program for handicapped delinquents at Oak Hill, Cedar Knoll and the Receiving Home for Children, and form classes based on academic level.
- Evaluate follow-up services provided to delinquents after release from YSA custody and correct any administrative, management, and procedural problems identified.

**The D.C. Superior Court should:**

- Designate a Court liaison responsible for notifying the Public Schools that the Court is detaining a juvenile, who, therefore, cannot attend regular school classes. This liaison should also coordinate and exchange records such as test results, and educational or family histories, with the Public Schools and YSA.
- Develop written procedures and establish criteria for the Court liaison to forward to YSA and the Public Schools, as appropriate, information available regarding a delinquent, once an individual is placed in YSA's custody or has re-entered the school system.

**The Secretary of the U.S. Department of Education, should:**

- Provide the necessary oversight and assistance to bring the District into compliance with P.L. 94-142 as it relates to handicapped delinquents.

# Objectives, Scope, and Methodology

Our objectives were to (1) monitor the District's and U.S. Department of Education's implementation of previous GAO recommendations regarding Public Law 94-142 and (2) evaluate certain aspects of the Youth Services Administration's (YSA) contracting, payroll, and personnel functions. In general, our findings and conclusions are based on work done at the Office of the Deputy Mayor, Department of Human Services (DHS), D.C. Public Schools, D.C. Superior Court, Department of Administrative Services, D.C. Office of Personnel, and the U.S. Department of Education. We interviewed officials at these entities as well as consultants to YSA. In addition, we reviewed applicable District regulations, other formal agency guidelines, and documentation. Our fieldwork was done between October 1985 and June 1986.

Our specific approach for each review segment is detailed below. Our work was conducted in accordance with generally accepted government auditing standards.

## Monitoring of District of Columbia Efforts to Comply With Public Law 94-142

We compared the District's Action Plan to GAO's previous recommendations for evidence of planned interagency coordination, as well as individual agency actions. We also reviewed reports produced by the Public Schools' Logan Child Study Center to track all students assessed by the Center. We analyzed the reports for all cases received by the Center for the 7 months from September 1, 1985, through March 31, 1986, to determine the time required to place students. We then compared our findings with the findings of a similar analysis performed during our previous review.

## Review of YSA Payroll and Overtime

We analyzed YSA payroll documents for the following three 1985 pay periods: (1) September 29 to October 12; (2) October 13 to October 26; and (3) October 27 to November 9. We decided to review only three pay periods because YSA payroll documentation was generally found to be inaccurate, incomplete, or missing. Data was obtained from YSA preplanned work schedules, sign-in and sign-out sheets, overtime authorization sheets, and manpower worksheets for employees working in the Receiving Home for Children, the Oak Hill Youth Center, and Cedar Knoll, now called the "Oak Hill Annex." We also reviewed time and attendance records for YSA employees which are maintained at the DHS payroll office.

Our analysis of the preplanned work schedules was twofold: (1) we compared the institutions' preplanned work schedules to identify employees

scheduled for the same shift at different institutions and (2) we compared the preplanned work schedules to sign-in and sign-out sheets to determine if employees actually worked scheduled shifts.

The sign-in and sign-out sheets were analyzed to (1) determine the instances where one or both of the entries for regular and overtime hours was missing, (2) determine the total number of hours recorded, and (3) identify employees who signed in at more than one institution for the same shift. We also compared sign-in and sign-out sheets to the overtime authorization sheets, manpower worksheets, and time and attendance records for a comparison of overtime hours noted on each document.

The overtime authorization sheets were analyzed to determine (1) the total number of overtime hours recorded by institution, (2) if any employee was authorized to work overtime for the same shift at more than one YSA institution, and (3) the frequency of justifications for overtime. We compared the overtime authorization sheets to the sign-in and sign-out sheets to determine overtime hours not supported by sign-in or sign-out entries. Finally, we compared the manpower worksheets to time and attendance records and overtime authorization sheets to determine the number of overtime hours paid for but not supported by documentation.

In addition, we conducted a shift check at the Receiving Home for Children on April 11, 1986. The purpose of this shift check was to observe employees signing in, verify that employees who signed-in were present, and examine sign-in and sign-out sheets and daily sheets to determine if they were accurately completed.

## Review of DHS and YSA Contract Management

Using a standardized data collection instrument (DCI), we collected data from District contract files to determine adherence to District contracting policies and procedures. Our review included 80 YSA contracts and their 64 amendments that were paid from fiscal year 1984 and fiscal year 1985 funds. DHS provided a list of 82 YSA contracts. We did not complete a DCI for two of the contracts because one was not in the file, and another on the list was actually a contract amendment.

We also judgmentally selected 11 of the 80 contracts to review the invoices submitted and vouchers prepared for payment. The purpose of this review was to determine whether YSA was exercising proper internal

controls to ensure that payment was made for services actually rendered. First, we examined invoices and vouchers for the 11 contracts at the DHS Controller's Office. Data gathered from vouchers included voucher number and date, amount paid, work paid for and date work was performed, and evidence of reconciliation with the automatic payment system. Data collected from the contractor's invoice included invoice number, contractor certification date, amount claimed, YSA contract administrator's certification (date and signature), and period of time worked. Second, we examined the YSA Contract Administrator's files at the Receiving Home for receipts and documentation not found in DHS files. Total dollar values by fiscal year were assigned by us into one of three categories: (1) vouchers with receipts; (2) vouchers with inadequate, unrelated, or incomplete documentation; and (3) vouchers without documentation.

In addition, we interviewed YSA officials responsible for monitoring the work of YSA contractors to determine what basis YSA had for certifying that contracted services have been provided. Also, we reviewed applicable YSA guidelines, monthly monitoring reports, and monitoring reports on individual juveniles.

## Review of YSA Personnel

Our review of YSA personnel only included YSA management and staff who worked directly with juveniles—297 of 423 YSA personnel as of January 22, 1986. We interviewed a random sample of 50 of these 297 employees. Our sample size was selected using a statistical formula which considered the size of the universe, a 90 percent confidence level, and a 10 percent sampling error. The sampling process enables us to be 90-percent confident in projecting our results to the entire universe of 297 YSA employees.

In order to determine the YSA employees in our sample who do not have position descriptions that accurately describe current duties and responsibilities, we compared duties and responsibilities documented in the employee's position description of record to current duties and responsibilities. Using a standardized data collection instrument (DCI), we collected data from official personnel files located at the D.C. Office of Personnel. In addition, from these files we obtained a copy of the employee's official position description of record. Using a standardized interview guide, we interviewed employees in our sample to determine current duties and responsibilities. Data was not collected for two individuals in our sample because at the time of our review they were no longer employed by YSA.

Based on data collected from official personnel files and interviews, we determined if an employee's position description accurately reflected his/her current duties and responsibilities. In addition, we reviewed each employee's position description to determine if the position description was out of date regarding such matters as employee work location, organizational unit, job title, and job series.

## Sampling Errors for Personnel Interviews

Because we arranged to interview only 50 out of a possible 297 YSA employees, aggregated figures developed from these interviews have a measurable precision or sampling error. This is because our sample of interviewees was only one of a large number of samples of equal size and design which could have been selected. We designed the sample so that we had a 90-percent chance of producing interval estimates that enclose the true population figure. For example, we found that 70 percent of the employees interviewed have position descriptions that were out of date regarding such things as work location, job title, and job series. Projected to the universe, we would expect that 208 of the 297 YSA employees had similar position descriptions. This specific figure, however, has a sample error of 28. Thus, while we do not know the true number of employees with out of date position descriptions, there is a 90-percent chance that the interval produced by our sample, 208 plus or minus 28, will include the true population figure.

Confidence limits for the sample statistics generated by interviewing YSA employees are presented in table II.1.

**Table II.1: Confidence Limits for Universe Estimates**

| Description | Universe estimate | Confidence interval (90 percent) | |
|---|---|---|---|
| | | Lower limit | Upper limit |
| Performing duties other than those described in the position description | 95 | 66 | 124 |
| Position description administratively out of date | 208 | 180 | 236 |
| Position description not reviewed in last 3 years | 149 | 121 | 177 |

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